the decedent as a gift within five years of the date of his death, or received by him by gift, bequest, devise, or inheritance from a prior decedent who died within five years of the date of the decedent's death.

(2) The property must be identified either as the same which the decedent so received or acquired in exchange therefor.

(3) The property must have formed a part of the gross estate, situated in the United States, of such prior decedent, or have been included in the total amount of gifts of a donor.

(4) An estate tax by or on behalf of the estate of such prior decedent, or a gift tax by or on behalf of the donor, must have actually been paid (the mere filing of a return for such estate or donor not being sufficient).

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